

### Anlage 3: Englische Übersetzungen der Module der kleinen Vertiefung „International Business Management“

International Management Accounting								moduleID 5 IBM 01
no.	workload	credit points	when taught	frequency	semester	duration	type	q-level
	150h	6	4.o.5.	each semester	WS/SuSe	1 semester	elective module	B.A.
1	<b>type of course</b>		<b>contact time</b>	<b>self-study</b>	<b>forms of teaching (learning methods)</b>		<b>planned group size</b>	<b>language</b>
	seminar lecture		4 SWS/60 h	90 h	lecture		35	English
2	<b>learning outcomes/skills</b>							
	<p>By completing the module students have the following knowledges and skills:</p> <ul style="list-style-type: none"> <li>- They can describe the basics of international management and essential institutional conditions regarding to international business activities.</li> <li>- They are able to explain strategies of internationalisation and forms of organisation of international companies.</li> <li>- They can describe concepts and key tasks of the management accounting as well as the role of the controller in different countries.</li> <li>- They are able to consider influencing factors of trend and implementation of management accounting, processes of divergence as well as convergence and their effects on management accounting.</li> <li>- They are able to explain the influences of national culture on management accounting due to common theories.</li> <li>- They can apply different quantitative and qualitative management accounting instruments relating to international business activities.</li> <li>- They can identify concrete problems in international companies, classify, analyse and solve them with the help of adequate management accounting instruments.</li> <li>- They can understand and explain the interface function of management accounting and the cooperation between management accounting and other corporate functions in the context of international business activities.</li> <li>- They have the ability to organise reading material and information from up-to-date specialist literature, to analyse and critically interpret it.</li> </ul>							
3	<b>Content of the module</b>							
	<p>Basics of international business activities</p> <ul style="list-style-type: none"> <li>- strategies of internationalisation</li> <li>- organisational structures</li> <li>- international comparative management accounting</li> <li>- role of the controller and the functions of management accounting in different countries</li> <li>- cultural influences on management accounting</li> <li>- appliance of different strategical management accounting tools related to international context</li> <li>- management of exchange rate risks</li> <li>- selected problems of management accounting in hyperinflationary countries</li> <li>- selected aspects of management accounting within different areas of operation</li> <li>- selected aspects of international transfer prices</li> <li>- international information management</li> </ul>							
4	<b>requirements</b>							
	Basic knowledge in cost accounting as taught in the module 5 CFR 22 „Internal Accounting (Internes Rechnungswesen)“ is recommended.							
5	<b>examinations</b>							
	Written examination or assignment or if applicable oral examination, see § 11(3) sentence 3 SPO							

<b>6</b>	<b>conditions for the award of credit points</b> Completion of the module
<b>7</b>	<b>use of module</b> (in following courses of study): Business Administration (B.A.)
<b>8</b>	<b>module coordinator</b> Prof. Dr. Michael Brandau
<b>9</b>	<b>other information</b> The module can be used to obtain the certificate „International Business Manager“ (30 ECTS).

International Marketing								moduleID 5 IBM 02
no.	workload	credit points	when taught	frequency	semester	duration	type	q-level
	<b>150h</b>	<b>6</b>	4.o.5.	each semester	WS/SuSe	1 semester	elective module	B.A.
<b>1</b>	<b>type of course</b>		<b>contact time</b>	<b>self-study</b>	<b>forms of teaching (learning methods)</b>		<b>planned group size</b>	<b>language</b>
	seminar lecture		4 SWS/60 h	90 h	lecture		35	English
<b>2</b>	<b>learning outcomes/skills</b> At the end of module the students are able to differentiate between the different aspects of the international marketing. They are capable to apply the 4 P's in the international environment and to analyse and evaluate the different needs of the markets to achieve the marketing goals. Finally they are able to create marketing strategies for internationally operating companies.							
<b>3</b>	<b>content of the module</b> <ul style="list-style-type: none"> <li>international Marketing as a coordinative task</li> <li>forms of market internationalisation (market selection and evaluation)</li> <li>market entry strategies (waterfall and shower strategy)</li> <li>specialties of the int. marketing mix (4 P's)</li> <li>degree of standardisation and differentiation in marketing</li> <li>coordination cultural distances of the markets</li> <li>the use of customer satisfaction analysis as the basic for a strategy building process</li> <li>the use of CRM in international marketing in regard to the coordination process</li> </ul>							
<b>4</b>	<b>requirements</b> None							
<b>5</b>	<b>examinations</b> Written examination or if applicable oral examination, see § 11(3) sentence 3 SPO							
<b>6</b>	<b>conditions for the award of credits</b> Completion of the module							
<b>7</b>	<b>use of module</b> (in following courses of study): Business Administration (B.A.)							
<b>8</b>	<b>module coordinator</b> Prof. Dr. Gisbert Lensing							
<b>9</b>	<b>other information</b> The module can be used to obtain the certificate „International Business Manager“ (30 ECTS).							

International Human Resource Management								moduleID 5 IBM 03
no.	workload	credit points	when taught	frequency	semester	duration	type	q-level
	150h	6	4.o.5.	each semester	WS/SuSe	1 semester	elective module	B.A.
1	<b>type of course</b>		<b>contact time</b>	<b>self-study</b>	<b>forms of teaching (learning methods)</b>		<b>planned group size</b>	<b>language</b>
	seminar lecture		4 SWS/60 h	90 h	lecture, case processing, exercises, group work		35	English
2	<b>learning outcomes/skills</b>							
	<p>By completing the module students dispose of the following skills:</p> <ul style="list-style-type: none"> <li>- They are able to explain the characteristics of the international human resource management (IHRM) in contrast to the pure national oriented human resource management (HRM).</li> <li>- They are able to describe the central issues of the HRM in an international context.</li> <li>- They have the ability to understand and describe the effects of the internationality of companies on the various areas of activity of the HRM.</li> <li>- They are capable of analysing fundamental problems of the HRM and deriving strategic and operational measures.</li> <li>- They are able to apply what they have learned to practical case studies.</li> </ul>							
3	<b>content of the module</b>							
	<ul style="list-style-type: none"> <li>- introduction and basics of IHRM</li> <li>- international recruitment and selection</li> <li>- personnel placement across the borders</li> <li>- personnel development and evaluation of efficiency in international companies</li> <li>- development of intercultural competence</li> <li>- international charge determination</li> <li>- organisation of international cooperation</li> </ul>							
4	<b>requirements</b>							
	Basic knowledge in human resource management and business organisation as taught in the module „Basics of business studies (Grundlagen der BWL)“ (5 MG 02) is recommended. Advanced knowledge in human resource management as taught in the modules 5 P/O 01 „Personnel Management (Personalführung)“ as well as 5 P/O 32 and 5 P/O 35 „Human Resources Management 1 and 2 (Personalwirtschaft 1 und 2)“ is also recommended.							
5	<b>examinations</b>							
	Written examination or if applicable oral examination, see § 11(3) sentence 3 SPO							
6	<b>conditions for the award of credit points</b>							
	Completion of the module							
7	<b>use of module (in following courses of study):</b>							
	Business Administration (B.A.)							
8	<b>module coordinator</b>							
	Prof. Dr. Natalie Bartholomaeus							
9	<b>other information</b>							
	The module can be used to obtain the certificate „International Business Manager“ (30 ECTS).							

International Logistics								moduleID 5 IBM 04
no.	workload	credit points	when taught	frequency	semester	duration	type	q-level
	150h	6	4.o.5.	each semester	WS/SuSe	1 semester	elective module	B.A.
1	<b>type of course</b>		<b>contact time</b>	<b>self-study</b>	<b>forms of teaching (learning methods)</b>		<b>planned group size</b>	<b>language</b>
	seminar lecture		4 SWS/60 h	90 h	business game, project work, group work		20	English
2	<b>learning outcomes/skills</b>							
	<p>By completing the module students are able</p> <ul style="list-style-type: none"> <li>- to describe the fundamentals of the production and logistics networks in a global environment,</li> <li>- to handle problems in the field of production and logistics management under realistic conditions (time pressure, uncertainty and changing economic conditions) independently,</li> <li>- to identify, assess and present action alternatives due to company and environmental analyses under consideration of interdependence between functions and areas of influence of an international operating company,</li> <li>- to select usual techniques and work methods which are used in the production, logistics and business administration and apply them relating to the case,</li> <li>- to frame strategic objectives and consider or adjust them in the case of repeated operational decisions,</li> <li>- to recognize interdependencies between internal and external corporate influences and take account of them during the process of planning and decision making,</li> <li>- to organise work in teams under consideration of the project management and to record results of the process of planning and decision making</li> <li>- to present and stand up for the projects results in front of other team members and outsiders.</li> </ul>							
3	<b>content of the module</b>							
	<p>Operational planning, decisions and monitoring relating to procurement, manufacturing and distribution:</p> <ul style="list-style-type: none"> <li>- raw materials procurement (supplier, quantity, just in time (JIT), warehouse, entry inspection)</li> <li>- transportation (warehouse, wholesalers, customers)</li> <li>- human resource decisions (recruitment, rationalisation measures, coaching)</li> <li>- price differentiation (wholesalers, end-customer)</li> <li>- freight forwarder vs. transport companies (bid comparison, delivery priority)</li> <li>- sales (price, customer service)</li> </ul> <p>Strategic planning, decisions and monitoring relating to procurement, manufacturing and distribution:</p> <ul style="list-style-type: none"> <li>- fundamental orientation (make or buy (MoB), e-Commerce, internal process optimisation, suppliers, order quantities, delivery cycle)</li> <li>- establishment of regional warehouses (structure, purchase, cooperation)</li> <li>- strategic alliance (cooperation with suppliers of trading goods)</li> <li>- logistics service provider (short or long-term cooperation)</li> </ul>							
4	<b>requirements</b>							
	Basic knowledge in the field of production and logistics is recommended.							
5	<b>examinations</b>							
	Combination of project work and paper and presentations in case of a business game or written examination or if applicable oral examination, see § 11(3) sentence 3 SPO							
6	<b>conditions for the award of credit points</b>							
	Completion of the module							
7	<b>use of module (in following courses of study):</b>							
	Business Administration (B.A.)							

<b>8</b>	<b>module coordinator</b> Prof. Dr. Inga Pollmeier
<b>9</b>	<b>other information</b> Recommendations for literature will be placed during the course. The module can be used to obtain the certificate „International Business Manager“ (30 ECTS).

International Taxation								ModulID 5 IBM 05
no.	workload	credit points	when taught	frequency	semester	duration	type	q-level
	<b>150h</b>	<b>6</b>	4.o.5.	each semester	WS/SuSe	1 semester	elective module	B.A.
<b>1</b>	<b>type of course</b>		<b>contact time</b>	<b>self-study</b>	<b>forms of teaching (learning methods)</b>		<b>planned group size</b>	<b>language</b>
	seminar lecture		4 SWS/60 h	90 h	lecture, group work, case processing		35	English
<b>2</b>	<b>learning outcomes/skills</b> By completing the module students dispose of the following skills: <ul style="list-style-type: none"> <li>- They can explain basic terms in the context of taxation of individuals, corporations and business partnerships.</li> <li>- They are capable of describing the procedure of the determination of the income tax, corporation tax and trade tax.</li> <li>- They are able to explain several types of legal forms connected to the legal consequences.</li> <li>- They are able to apply their knowledge in tax cases recognizing the fiscal problems and assigning the correct legal consequences.</li> <li>- They can explain the problems of the double taxation and the steps in relation to their reduction.</li> <li>- They can assess tax regulations.</li> </ul>							
<b>3</b>	<b>content of the module</b> <ul style="list-style-type: none"> <li>- company profit taxes: income tax, corporate tax, trade tax</li> <li>- taxation of national companies regarding various forms of organisations</li> <li>- fiscal configuration (for example tax group, transfer of company assets, restructuring)</li> <li>- basics of the international corporate taxation like double taxation, less taxation, double taxation agreements and European law</li> <li>- taxation of foreign investors in Germany (inbound investments)</li> <li>- taxation of international activities of domestic investors (outbound investments)</li> <li>- determination of profits (transfer prices, determining of the business success)</li> </ul>							
<b>4</b>	<b>requirements</b> None							
<b>5</b>	<b>examinations</b> Written examination or if applicable and oral examination, see § 11(3) sentence 3 SPO							
<b>6</b>	<b>conditions for the award of credit points</b> Completion of the module							
<b>7</b>	<b>using the Module</b> (in following courses of study): Business Administration (B.A.)							

<b>8</b>	<b>module coordinator</b> Prof. Dr. Manuel Teschke
<b>9</b>	<b>other information</b> Guest lectures on current issues The module can be used to obtain the certificate „International Business Manager“ (30 ECTS).